

**SASKATCHEWAN NATURAL HISTORY SOCIETY
(NATURE SASKATCHEWAN)**

Summarized Financial Statements

Year Ended March 31, 2025

Independent Auditor's Report

To the Members of the Saskatchewan Natural History Society:

The accompanying summarized financial statements, which comprise the summarized statement of financial position as at March 31, 2025, and the summarized statements of revenue and expenditures, accumulated surplus, and trust fund obligations for the year then ended are derived from the audited financial statements of the Saskatchewan Natural History Society for the year ended March 31, 2025. I expressed an unqualified audit opinion on those financial statements in my report dated June 20, 2025.

The summarized financial statements do not contain all the disclosures required by Canadian Accounting Standards for Not-for-Profit Organizations. Reading the summarized financial statements, therefore, is not a substitute for reading the audited financial statements of the Saskatchewan Natural History Society.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these summarized financial statements.

Auditors' Responsibility

My responsibility is to express an opinion on the summarized financial statements based on my procedures, which were conducted in accordance with Canadian Auditing Standard (CAS) 810, Engagements to Report on Summary Financial Statements.

Opinion

In my opinion, the summarized financial statements derived from the audited financial statements of the Saskatchewan Natural History Society for the year ended March 31, 2025 are a fair summary of those financial statements, in accordance with Canadian Accounting Standards for Not-for-Profit Organizations.

Regina, Saskatchewan
June 18, 2025

A handwritten signature in black ink that reads 'Robert D. Szautner'.

Robert D. Szautner
Chartered Professional Accountant

SASKATCHEWAN NATURAL HISTORY SOCIETY

Summarized Statement of Financial Position

March 31, 2025 with comparative figures for 2024

	2025	2024
Assets		
Operating Fund - Current Assets		
Cash and Cash Equivalents	\$ 134,252	\$ 394,089
Accounts Receivable	270,224	94,985
GST Receivable	7,334	5,805
Inventory	81,309	94,787
Prepaid Expenses	56,385	10,277
Investments	605,446	585,299
	<u>1,154,950</u>	<u>1,185,242</u>
Operating Fund - Capital Assets	<u>131,731</u>	<u>129,196</u>
Trust Fund - Assets		
Cash	120,000	1,000
Investments	282,964	280,553
	<u>\$ 1,689,645</u>	<u>\$ 1,595,991</u>
Liabilities		
Operating Fund - Current Liabilities		
Accounts Payable	\$ 192,097	\$ 103,032
Deferred Revenue	276,079	386,642
	<u>468,176</u>	<u>489,674</u>
Trust Fund Obligations	<u>402,964</u>	<u>281,553</u>
	<u>871,140</u>	<u>771,227</u>
Accumulated Surplus		
Equity in Capital Assets	131,731	129,196
Restricted Assets	681,431	682,386
Unappropriated Surplus	5,343	13,182
	<u>818,505</u>	<u>824,764</u>
	<u>\$ 1,689,645</u>	<u>\$ 1,595,991</u>

Approved on Behalf of the Board



Director



Director

SASKATCHEWAN NATURAL HISTORY SOCIETY
Summarized Statement of Revenue and Expenditures
For the year ended March 31, 2025 with comparative figures for 2024

	2025	2024
Revenues		
Operating Fund		
Saskatchewan Lotteries Trust Fund	\$ 165,000	\$ 175,000
Administration	302,637	146,824
Conservation	21,930	28,657
Education	51,961	59,917
Member Services	60,522	76,451
Research	981,186	619,273
	<u>1,583,236</u>	<u>1,106,122</u>
Restricted Funds		
Life Member	4,252	13,001
Manley Callin	(14,004)	16,943
MOTUS Technology	(4,080)	2,482
Nature Legacy	8,611	17,069
Special Publications	1,259	3,068
	<u>(3,962)</u>	<u>52,563</u>
Trust Funds		
Scholarship	3,000	2,000
	<u>3,000</u>	<u>2,000</u>
	<u>1,582,274</u>	<u>1,160,685</u>
Expenditures		
Operating Fund		
Administration	382,244	350,503
Conservation	20,368	28,657
Education	51,961	59,917
Member Services	95,619	94,102
Research	1,035,341	619,272
	<u>1,585,533</u>	<u>1,152,451</u>
Trust Funds		
Scholarship	3,000	2,000
	<u>3,000</u>	<u>2,000</u>
	<u>1,588,533</u>	<u>1,154,451</u>
(Deficiency) excess of revenue over expenditures	<u>\$ (6,259)</u>	<u>\$ 6,234</u>

SASKATCHEWAN NATURAL HISTORY SOCIETY
Summarized Statement of Accumulated Surplus
For the year ended March 31, 2025 with comparative figures for 2024

	Life Member		Manley Callin		MOTUS Technology		Nature Legacy		Special Publications		Capital Assets		Operating		2025	2024		
Surplus at beginning of year	\$	137,132	\$	179,510	\$	34,206	\$	289,249	\$	42,289	\$	129,196	\$	13,182	\$	824,764	\$	818,530
Inter Fund Allocation		(16,993)		-		20,000		-		-		6,181		(9,188)		-		-
Net Revenue (Loss) for the Year		4,252		(14,004)		(4,080)		8,611		1,259		(3,646)		1,349		(6,259)		6,234
Surplus at End of the Year	\$	124,391	\$	165,506	\$	50,126	\$	297,860	\$	43,548	\$	131,731	\$	5,343	\$	818,505	\$	824,764